

**SIKKIM**



**GOVERNMENT**      **GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

---

**Gangtok**

**Thursday 11th February, 2016**

**No. 16**

---

**EXCISE (ABK) DEPARTMENT  
GOVERNMENT OF SIKKIM  
GANGTOK**

**No. 03/ Ex (Abk)**

**Dated the 11<sup>th</sup> February 2016**

**NOTIFICATION**

In exercise of the powers conferred by section 23 of Sikkim Excise Act, 1992( 2 of 1992) and in supersession of Notification No. 05/Excise(Abk) dated 11/08/2014, published in Extraordinary Gazette number 321 dated 14/08/2014 , the State Government hereby revise the rate of Excise Duty, Import Pass Fee, Bottling Fee and Export Pass Fee of all brands of various strength for consumption in Civil Market on :

- (1) Indian Made Foreign Liquor /Beer/ Wine /Ready to Drink Manufactured in the State of Sikkim;
- (2) Indian Made Foreign Liquor /Beer /Wine /Ready to Drink Imported from other States;
- (3) Foreign Liquor /Beer /Wine imported from outside India, as under; namely:-

LIQUOR						
Sl. No.	Particular	Ex Factory Price including levies and commission (in Rs)	Excise Duty % on EFP	Bottling Fee	Import Pass Fee	Export Pass Fee
1	Cheap Range	517-805	(EFP + ½ of 517) x 85% (Excise duty in this case so computed should not be less than Rs. 540/- per case)	Rs. 116/- per case	Rs. 232/- per case	Rs. 12/- per case
2	Regular Range	806-1725	(EFP + ½ of 806) x 75% (Excise duty in this case so computed should not be less than Rs. 736/- per case)	-do	-do	-do
3	Semi Premium	1726-2875	(EFP + ½ of 1726) x 65% (Excise duty in this case so computed should not be less than Rs. 1317/- per case)	do-	-do-	-do-
4	Premium	2876-4600	(EFP + ½ of 2876) x 58% (Excise duty in this case so computed should not be less than Rs. 1782/- per case)	-do-	-do-	-do-
5	Deluxe	4601 and above	(EFP + ½ of 4601) x 45% (Excise duty in this case so computed should not be less than Rs. 2415/- per case)	-do-	-do-	-do-

<b>BEER</b>					
<b>Sl. No.</b>	<b>Particular</b>	<b>Excise Duty % on EFP</b>	<b>Bottling Fee</b>	<b>Import Pass Fee</b>	<b>Export Pass Fee</b>
1	Beer Manufactured in Sikkim	70% on EFP	NA	NA	Rs.8/- per case
2	Beer bottled in Sikkim for company/ firm located Outside Sikkim	70% on EFP	Rs. 18/- per case	NA	Rs. 8/- per case
3	Beer Imported from Other States	70% on EFP	NA	Rs. 60/- per case	NA

<b>WINE</b>					
<b>Sl. No.</b>	<b>Particular</b>	<b>Excise Duty % on EFP</b>	<b>Bottling Fee</b>	<b>Import Pass Fee</b>	<b>Export Pass Fee</b>
1	Wine Manufactured in Sikkim	25% on EFP	NA	NA	Rs. 10/- per case
2	Wine manufactured in Sikkim for Company / Firm located Outside Sikkim	35% on EFP	Rs. 101/- per case	NA	Rs. 10/- per case
3	Wine Imported from Other State	40% on EFP	NA	Rs. 202/- per case	NA

<b>D.</b>	<b>READY TO DRINK</b>				
<b>Sl. No.</b>	<b>Particular</b>	<b>Excise Duty % on EFP</b>	<b>Bottling Fee</b>	<b>Import Pass Fee</b>	<b>Export Pass Fee</b>
1	RTD Manufactured in Sikkim	50% on EFP	NA	-NA	Rs. 12/- per case
2	RTD Imported from Other States	55 % on EFP	NA	Rs. 57 /- per case	NA

<b>E.</b>	<b>FOREIGN LIQUOR /WINE/BEER IMPORTED FROM OUTSIDE INDIA</b>				
<b>Sl. No.</b>	<b>Particular</b>	<b>Maximum Retail Price (in Rs)</b>	<b>Excise Duty % on EFP</b>	<b>Bottling Fee</b>	<b>Import Pass Fee per case (in Rs)</b>
1	Foreign Liquor Imported from Outside India	1000-3000 3001-10,000 10,001 and above	NA	NA	4000/- 5500/- 6500/-
2	Wine Imported from Outside India	—	NA	NA	1500/-
3	Beer Imported from Outside India	—	NA	NA	145/-

2. This Notification shall come into force with immediate effect.

**Commissioner  
Excise (Abk) Department  
Government of Sikkim**